2001 DRAFTING REQUEST

Senate Amendment (SA-SB55)

Received: 06/07/2001					Received By: jkreye Identical to LRB: By/Representing: Larson Drafter: jkreye Addl. Drafters: Extra Copies:										
Wanted: As time permits For: Legislative Fiscal Bureau This file may be shown to any legislator: NO May Contact:															
				Subject: Tax - cigarettes and t.p.											
				Submit					via email: NO						
				Request					ter's email:	-					
Pre To	pic:														
LFB:	Larson -														
Topic:															
Motion	#1643: Increase	e tobacco produ	icts tax to 30	0%											
Instruc	tions:														
See Atta	ached														
 Draftin	g History:	· · · · · · · · · · · · · · · · · · ·													
Vers.	<u>Drafted</u>	<u>Reviewed</u>	Typed	<u>Proofed</u>	Submitted	<u>Jacketed</u>	Required								
/1	jkreye 06/07/2001	jdyer 06/08/2001	rschluet	01	Irb_docadmin 06/08/2001	<u>suchcicu</u>	vodanea								
FE Sent	For:				· .										

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For: Legislative Fiscal Bureau				
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May Contact:				
Subject: Tax - cigarettes and t.p.	Extra Copies.			
Submit via email: NO				
Requester's email:				
Pre Topic:				
LFB:Larson -				
Topic: # Motion 1643: increase tobacco products tax to 30%				
Instructions:				
See Attached				
Drafting History:				
Vers. Drafted Reviewed Typed Proofed /1 jkreye	Submitted Jacketed Required			

FE Sent For:

<END>



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State of Misconsin 2001 - 2002 LEGISLATURE

LPS-Fix request

LRBb0694/1

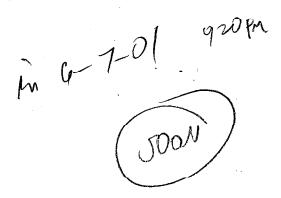
JK:...;....

LFB:.....Larson – Motion 1643: increase tobacco products tax to 30%

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144



1 At the locations indicated, amend the bill as follows:

1. Page 1330, line 23: after that line insert:

"Section 2848m. 139.76 (1) of the statutes is amended to read:

139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale, possession with intent to sell or removal for consumption or sale or other disposition for any purpose of tobacco products by any person engaged as a distributor of them at the rate of 20% 30% of the manufacturer's established list price to distributors without diminution by volume or other discounts on domestic products. On products imported from another country the rate of tax is 20% 30% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States. The tax attaches at the time the tobacco products are received by the distributor in this state. The tax shall be passed on to the ultimate

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consumer of the tobacco products. All tobacco products received in this state for sale 1 or distribution within this state, except tobacco products actually sold as provided 2 3 in sub. (2), shall be subject to such tax.

History. 1981 c. 20, 1983 a. 27; 1989 a. 56; 1999 a. 9. **SECTION 2848n.** 139.78 (1) of the statutes is amended to read: 4

139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco products in this state at the rate of 20% 30% of the cost of the tobacco products. The tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been paid or if the tobacco products are exempt from the tobacco products tax under s. 139.76 (2).".

History: 1981 c. 20; 1985 a. 332; 1987 a. 312 s. 17; 1991 a. 39; 1997 a. 27.

2. Page 1824, line 23: after that line insert:

"(5th) TOBACCO PRODUCTS TAX RATE. The treatment of sections 139.76 (1) and

139.78 (1) of the statutes takes effect on October 1, 2001." 12

13 (END)

LFB:.....Larson – Motion #1643: Increase tobacco products tax to 30% FOR 2001–03 BUDGET — NOT READY FOR INTRODUCTION LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

At the locations indicated, amend the bill as follows:

1. Page 1330, line 23: after that line insert:

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1	consumer of the tobacco products. All tobacco products received in this state for sale
2	or distribution within this state, except tobacco products actually sold as provided
3	in sub. (2), shall be subject to such tax.
4	SECTION 2848n. 139.78 (1) of the statutes is amended to read:
5	139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
6	products in this state at the rate of 20% 30% of the cost of the tobacco products. The
7	tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been
8	paid or if the tobacco products are exempt from the tobacco products tax under s.
9	139.76 (2).".
10	2. Page 1824, line 22: after that line insert:
11	"(5c) TOBACCO PRODUCTS TAX RATE. The treatment of sections 139.76 (1) and
12	139.78 (1) of the statutes takes effect on October 1, 2001.".

(END)